No. Question		СТ	GA	IA	ID	ND	PA	TX	WA	Total N's	Priority
1 Should there be common definitions for the terms such as "marketplace," "marketp	lace seller," "marketplace	1	1	1	1	1	1	1	1	0	1
facilitator," "referral," and "referrer," or equivalent terms?	, ,										
2 If a state establishes an economic nexus threshold for requiring collection of sales/u when that threshold is met, triggering a registration obligation, with respect to a ma facilitator, or referrer? Should states consider a sales volume economic nexus thresh separate number of transactions threshold, or include both sales volume and separathe the threshold?	rketplace seller, marketplace old, without an alternative	2	2	7	6	2	7	8	2	0	4
Are registration and return filing requirements in conflict or duplicative? If the mark to register, collect and remit the sales/use tax on facilitated sales, then is there a ne to register or report those same sales?		4	3	4	3	4	N	3	4	1	2
4 Should the person registering, collecting, remitting tax and filing returns be the pers and require compliance with the state's record keeping requirements?	on that the state should audit	N	4	3	2	5	4	4	3	1	3
5 Should states imposing a sales volume-based economic nexus threshold for sales/us adopting an economic—or factor presencenexus threshold for income tax?	e tax collection also consider	N	N	N	N	N	N	N	N	8	
6 Should states strive to simplify the registration process and require the minimum informarketplace seller or facilitator?	ormation necessary from the	5	N	N	5	3	N	7	N	4	
7 States should provide liability protection to marketplace facilitators when errors in due to marketplace seller providing erroneous information to the marketplace facilitation.		N	5	9	8	7	5	5	6	1	6
8 Should states include statutory provisions concerning protection of collecting marke risk of class action lawsuits?	tplace facilitators against the	N	6	N	N	9	6	2	11	3	7
9 How should remote sellers/facilitators handle sales to exempt persons/entities? For purchasing products in their Indian country, those sales are exempt in WA, but how handle those transactions? (Washington)	•	3	7	8	4	N	3	6	7	1	5
10 Should states clarify the extent that physical presence is still a relevant inquiry in de (Washington)	ermining substantial nexus?	N	N	N	7	8	N	N	10	5	
11 How should states handle foreign sellers' sales through the marketplace facilitator?	(Washington)	N	8	6	N	N	2	N	9	4	
12 Clarification is needed as to whether marketplace sellers in the Amazon FBA Program are protected under P.L. 86-272 vs. having physical presence or economic nexus. (Page 1) (Page 2) (Page 2	·	N	N	N	N	N	N	N	N	8	
13 As a sub-issue to Issue No. 1, should a "carve out" provision be developed in the def facilitator" to exclude local online delivery services (such as local area restaurant foc (Alabama)	·	6	9	5	N	N	N	N	8	4	
14 Should the definitions for "retailer" and "retail sale" be revised to clarify whether a marketplace facilitator is considered to be the "retailer" making a "retail sale"? (Pau	•	N	10	2	N	N	N	N	N	6	
15 Should states develop payment plan options for marketplace sellers with physical pr sales/use tax liabilities to resolve? (Scott Letourneau)	esence nexus that have past	N	N	N	N	N	N	N	N	8	
16 Should states consider including marketplace facilitator provisions in the administra of excise taxes that involve marketplace facilitators, such as lodging, utilities, transport Yetter)		N	N	N	N	N	N	N	5	7	